TABLE 59.1: *Values of Letters in Standard Romance Languages*

	Italian	*Spanish*	*Portuguese*	*Catalan*	*French*	*Rumanian*
a	[a]	[a]	[á; ɐ]	[á; ə]	[a, ɑ]	[a]
ãe			[ɐ̃ĩ̯]			
ai	[ai]	[ai]	[ai]	[ai]	[ɛ]	[ai]
ain /__$					[ɛ̃]	
an /__$					[ɑ̃]	
ão			[ɐ̃ũ̯]			
au	[au]	[au]	[au]	[au]	[o]	[au]
â			[ə]		[ɑ]	[ɨ]
ă						[ə]
ã			[ã]			
b	[b]	[b ~ β]	[b]	[b ~ β]	[b]	[b]
c /__i, e	[ʧ]	[θ] (Am. [s])	[s]	[s]	[s]	[ʧ]
c (elsewh.)	[k]	[k]	[k]	[k]	[k]	[k]
ch	[k] /__i, e	[ʧ]	[ʃ]	[k] (rare)	[ʃ]	[k] /__i, e
ç			[s] /__i, e	[s] /__i, e	[s] /__i, e	
d	[d]	[d ~ ð]	[d]	[d ~ ð]	[d]	[d]
e	[e, ɛ]	[e]	[é, ɛ́; i]	[é, ɛ́; ə]	[e, ɛ, ə]	[e]
è	*			[ɛ́]	[ɛ]	
ê			[é]		[ɛ]	
é		*	[ɛ́]	[é]	[e]	
eau					[o]	
ei	[ei]	[ei]	[ei]	[ei]	[ɛ]	[ei]
ein /__$					[ɛ̃]	
en /__$					[ɑ̃]	
eu	[eu]	[eu]	[eu]	[eu]	[ø, œ]	[eu]
f	[f]	[f]	[f]	[f]	[f]	[f]
g /__i, e	[ʤ]	[χ]	[ʒ]	[ʤ ~ ʒ]	[ʒ]	[ʤ]
g (elsewh.)	[g]	[g ~ ɣ]	[g]	[g ~ ɣ]	[g]	[g]
gh	[g] /__i, e					[g] /__i, e
gl	[ʎ(:)]					
gn	[ɲ(:)]				[ɲ]	
gu /__i, e	[gw]	[g]	[g]	[g]	[g]	[gw]
gu (elsewh.)	[gw]	[gw]	[gw]	[gw]		[gw]
gü		[gw]	[gw]	[gw]		
h	Ø	Ø	Ø	Ø	Ø	[h]
i	[i̯] /__V, [i] elsewh.	[i̯] /__V, [i] elsewh.	[i̯] /__V, [i] elsewh.	[i̯] /__V, [i] elsewh.	[i̯] /__V, [i] elsewh.	[i̯] /__V, [i] elsewh.
î					[i]	[ɨ]
j		[χ]	[ʒ]	[ʤ ~ ʒ]	[ʒ]	[ʒ]
k (in loans)	[k]	[k]	[k]	[k]	[k]	[k]

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TABLE 59.1: *Values of Letters in Standard Romance Languages (Continued)*

	Italian	*Spanish*	*Portuguese*	*Catalan*	*French*	*Rumanian*
l	[l]	[l]	[l]	[l]	[l]	[l]
lh			[ʎ]			
ll		[ʎ] (Am. [j])		[ʎ]		
l.l				[l]		
m	[m]	[m]	[m]	[m]	[m]	[m]
n	[n]	[n]	[n]	[n]	[n]	[n]
nh			[ɲ]			
ñ		[ɲ]		[ɲ]		
o	[o, ɔ]	[o]	[ó, ɔ́; u]	[ó, ɔ́; u]	[o, ɔ]	[o]
ò	*			[ɔ́]		
ô			[ó]		[o]	
ó		*	[ɔ́]	[ó]		
õ			[õ]			
õe			[õĩ̯]			
œ(u)					[œ]	
oi	[oi]	[oi]	[oi]	[oi]	[wɑ]	[oi]
on /__$					[ɔ̃]	
ou			[ou]		[w] /__V, [u] elsewh.	
p	[p]	[p]	[p]	[p]	[p]	[p]
qu /__i, e	[kw]	[k]	[k]	[k]	[k]	
qu (elsewh.)	[kw]				[k]	
r	[r]	[r: ~ ɾ]	[r: ~ ɾ]	[r: ~ ɾ]	[ʁ]	[r]
rr		[r:]	[r:] (Am. [χ])		[r:]	
s	[s ~ z]	[s]	[ʃ] /__$, [s ~ z] elsewh.	[s ~ z]	[s ~ z]	[s]
ss			[s]	[s]		
ş						[ʃ]
t	[t]	[t]	[t]	[t]	[t]	[t]
ţ						[ts]
u	[u̯] /__V, [u] elsewh.	[u̯] /__V, [u] elsewh.	[u̯] /__V, [u] elsewh.	[u̯] /__V, [u] elsewh.	[ɥ] /__V, [y] elsewh.	[u̯] /__V, [u] elsewh.
un /__$					[œ̃]	
v	[v]	[b ~ β]	[v]	[b ~ β]	[v]	[v]
w (in loans)	[v, w]	[w]	[v, w]	[w]	[v, w]	[v, w]
x	[ks]	[ks]	[ʃ, ks]	[ʃ, ks]	[ks]	[ks]
y (mainly in loans, except in Spanish)	[j]	[i] /__#, [j] elsewh.	[j]	[j]	[i, j]	[j]
z	[ts, dz]	[θ] (Am. [s])	[z]	[z]	[z]	[z]

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